

Exhibit B

**ELC Initial Estimates**

Estimated Class 4 Claims Allowed	\$	15,165,979.00
Estimated Allowed Opt In Claims	\$	7,748,125.00
Estimated Allowed Opt Out Claims	\$	7,417,854.00
Estimated Allowed Fifth Third Deficiency Claim	\$	9,100,000.00
Estimated Fifth Third Settlement Percentage		5.10%
Estimated Pro Rata Recovery Expense Percentage (Collateral Fund)		76.00%
Estimated Pro Rata Recovery Expense Percentage (Recovery Fund)		24.00%

**Please Note: These estimates are based on the information available to the Trustee at the time they are made and are not admissions or promises of any kind. These estimates are being provided pursuant to the requirements of the confirmed plan.**